

**Amendments to the Specification**

Please replace the title as follows:

~~THIN FILM MAGNETIC HEAD AND METHOD~~ A METHOD OF MANUFACTURING  
~~THE SAME~~ A THIN FILM MAGNETIC HEAD

Please replace the paragraph beginning on page 7, line 12, with the following  
rewritten paragraph:

It is necessary to precisely form the pole width P2W in order to determine the write track width of the width of the recording head. Especially in recent years, in order to attain high surface recording density, that is, to form the recording head with a narrow track structure, microfabrication in which the pole width P2W of the top pole is formed equal to or less than 1.0  $\mu\text{m}$  is required.